

# **FISCAL NOTE**

## **SB 2013 - HB 2159**

January 23, 2002

**SUMMARY OF BILL:** Clarifies that the clerk of the Court of Appeals is to collect litigation taxes from the appellant at the time the appeal is docketed in the appellate court unless the appeal is brought under a pauper's oath. The bill provides that there shall be no interest or penalties assessed to delinquent or deficient litigation taxes. The bill also permits the Supreme Court Clerk and deputies to collect a 15% commission for collecting and paying over privilege taxes on litigation.

### **ESTIMATED FISCAL IMPACT:**

**Decrease State Revenues - Net Impact - Less than \$20,000**  
**Decrease Local Govt. Expenditures - Not Significant**

Estimate assumes the following:

- A decrease in state revenues from interest and penalties on litigation taxes estimated to be not significant;
- An increase in appellate court clerks' commission collected estimated to be not significant;
- A decrease in local government expenditures to collect and remit interest and penalties on litigation taxes to the state estimated to be not significant.

### **CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James A. Davenport, Executive Director

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